

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

HOUSE BILL 958

48TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2007

INTRODUCED BY

Janice E. Arnold-Jones

AN ACT

RELATING TO TAXATION; PROVIDING A GROSS RECEIPTS TAX CREDIT FOR
UNPAID SERVICES PROVIDED BY A LICENSED MEDICAL DOCTOR OR
LICENSED OSTEOPATHIC PHYSICIAN WHILE ON CALL TO A HOSPITAL.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. A new section of the Gross Receipts and
Compensating Tax Act is enacted to read:

"~~[NEW MATERIAL]~~ CREDIT--GROSS RECEIPTS TAX--UNPAID CHARGES
FOR SERVICES PROVIDED IN A HOSPITAL.--

A. A licensed medical doctor or licensed osteopathic
physician may claim a credit against gross receipts taxes due
in the following amounts:

(1) from July 1, 2007 through June 30, 2008,
thirty-three percent of the value of unpaid qualified health
care services;

.166304.1

underscoring material = new
~~[bracketed material] = delete~~

underscored material = new
~~[bracketed material] = delete~~

1 (2) from July 1, 2008 through June 30, 2009,
2 sixty-seven percent of the value of unpaid qualified health
3 care services; and

4 (3) on and after July 1, 2009, one hundred
5 percent of the value of unpaid qualified health care services.

6 B. As used in this section:

7 (1) "qualified health care services" means
8 medical care services provided by a licensed medical doctor or
9 licensed osteopathic physician while on call to a hospital; and

10 (2) "value of unpaid qualified health care
11 services" means the amount that is charged for qualified health
12 care services, not to exceed one hundred thirty percent of the
13 reimbursement rate for the services under the medicaid program
14 administered by the human services department, that remains
15 unpaid ninety days after the date of billing and that the
16 licensed medical doctor or licensed osteopathic physician has
17 reason to believe will not be paid because:

18 (a) at the time the services were
19 provided, the person receiving the services had no health
20 insurance or had health insurance that did not cover the
21 services provided;

22 (b) at the time the services were
23 provided, the person receiving the services was not eligible
24 for medicaid; and

25 (c) the charges are not reimbursable

.166304.1

underscored material = new
~~[bracketed material] = delete~~

1 under a program established pursuant to the Indigent Hospital
2 and County Health Care Act."

3 Section 2. EFFECTIVE DATE.--The effective date of the
4 provisions of this act is July 1, 2007.